

House Bill 46 (AS PASSED HOUSE AND SENATE)

By: Representatives Roberts of the 154th, Golick of the 34th, Pruett of the 144th, Cole of the 125th, O'Neal of the 146th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide for an exemption for a limited period of time with respect to state sales and use taxes applicable to sales of dyed fuel oils, as defined in paragraph (5.1) of Code Section 48-9-2, which are used exclusively for agricultural purposes, timber growing or harvesting purposes, or mining or construction purposes and used directly by such industry sectors for such purposes and not for highway use as defined in paragraph (8) of Code Section 48-9-2; to provide for legislative findings; to provide for procedures, conditions, and limitations; to provide for powers, duties, and authority of the state revenue commissioner with respect to the foregoing; to ratify an executive order of the Governor suspending the collection of such taxes; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by adding a new Code section to read as follows:

"48-8-16.

(a) The General Assembly finds that:

(1) The price of dyed fuel oils, as used primarily for off-road, agricultural uses, including timber growing or harvesting and mining or construction, has risen substantially; and

(2) This spike in the price of dyed fuel oils has produced an acute strain on Georgia's agricultural, timber growing or harvesting, and mining or construction sectors.

(b) The General Assembly of Georgia ratifies the Executive Order of the Governor dated May 15, 2008, and filed in the official records of the Office of the Governor as Executive Order 05.15.08.01 which suspended the collection of state sales and use taxation as that tax applies to the sales of dyed fuel oils as defined in paragraph (5.1) of Code Section 48-9-2 which are used exclusively for agricultural purposes, timber growing or harvesting

purposes, or mining or construction purposes and used directly by such industry sectors for such purposes and not for highway use as defined in paragraph (8) of Code Section 48-9-2.

(c) For the time period commencing on May 12, 2008, as specified in the Executive Order of the Governor dated May 15, 2008, and filed in the official records of the Office of the Governor as Executive Order 05.15.08.01 and concluding on the last moment of the earlier of the last day of the month of the effective date of this act or May 31, 2009, state sales and use taxation pursuant to Code Section 48-8-30 as that tax applies to the sale or use of dyed fuel oils, as defined in paragraph (5.1) of Code Section 48-9-2, which are used exclusively for agricultural purposes, timber growing or harvesting purposes, or mining or construction purposes and used directly by such industry sectors for such purposes and not for highway use as defined in paragraph (8) of Code Section 48-9-2 shall be governed by the provisions of this Code section notwithstanding any provisions of Code Section 48-8-30 or any other law to the contrary.

(d) The temporary sales and use tax exemption provided for in this Code section shall not apply to local sales and use taxes levied and imposed in an area consisting of less than the entire state, however authorized, including, but not limited to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, known as the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or pursuant to Article 2, 2A, 3, or 4 of this chapter. Such local taxes shall remain applicable to sales or uses of such dyed fuel oils.

(e) The commissioner is authorized to prescribe forms and promulgate rules and regulations deemed necessary in order to administer and effectuate this Code section."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.